

MAJOR TYPES OF EXPENSES

TOTAL OPERATING AND CAPITAL FUNDS

Salaries - Payments to full- and part-time and temporary personnel for services rendered the City. This category of expense includes over-time payment, compensated leaves, shift and other differentials, and severance and other direct personnel compensation expenses.

Contractual Services - Payments for services rendered to the City under contractual arrangements ranging from water, sewer and other utility charges to medical and dental fees.

Capital Improvements - Payments for the acquisition and development of City real property including land and facilities, and equipment required to convert a capital project/structure into a usable facility.

Grants, Subsidies, and Contributions - Payments in support of various organizations and activities which provide health, education, cultural, or promotional benefits to Baltimore. This object also includes City agency payments to fund self-insurance, and workers' and unemployment compensation programs.

Other Personnel Costs - Payments for benefits provided to City personnel for medical coverage (including vision, dental, drug and other health insurance), Social Security, retirement, and other benefits.

Debt Service - Payments for interest and principal redemption of bonds issued by or on behalf of the City (see the Debt Service section, pages 167 - 171, for detail on types of debt payments).

Materials and Supplies - Payments for commodities which are consumed or materially altered when used, such as custodial supplies, heating fuels, clothing, books, and food.

Equipment - Payments for replacement or procurement of City property other than real property.

Transfers - Charges to one agency or program for goods or services provided by another agency or program.

